Introduced by Assembly Member Skinner

February 19, 2010

An act to amend Section 19546.5 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 2666, as introduced, Skinner. Income taxes: Franchise Tax Board: administration: confidentiality.

Existing law authorizes a person who has or had access to any return or return information to disclose that information to a committee, member, clerk, officer, or employee, as prescribed, if the person believes that information may relate to possible board misconduct, maladministration, or taxpayer abuse.

This bill would make a technical, nonsubstantive change in this provision.

Vote: majority. Appropriation: no. Fiscal committee: no. State-mandated local program: no.

The people of the State of California do enact as follows:

- 1 SECTION 1. Section 19546.5 of the Revenue and Taxation
- 2 Code is amended to read:
- 3 19546.5. Any A person who otherwise has or had access to any
- 4 return or return information may disclose the return or return
- 5 information to a committee appointed by the Assembly or Senate,
- 6 or both, or any member, clerk, or other officer or employee thereof,
- 7 if the person believes the return or return information may relate

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- 1 to possible board misconduct, maladministration, or taxpayer
- 2 abuse.